IDAHO CAPITAL GAINS DEDUCTION

F O C C N T C 0 0 0 9 1

1997

6-25-97 Name(s) as shown on return						ial Security Number	
						<u> </u>	
1. List Qualifying Capital Gain	s and Losses						
a. Description of property and Idaho location	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Sales price	e. Cost or other basis	f. G	GAIN or (LOSS)	
2. Qualifying capital gain from sale of personal residence. Attach federal Form 2119					2		
3. Qualifying capital gain or (loss) from installment sales. Attach federal Form 6252					3		
4. Qualifying capital gain or (loss) from sales of business property. Attach federal Form 4797							
5. Qualifying capital gain or (loss) from partnerships, S corporations, estates or trusts							
6. Net gain or (loss). Add amounts in column f of line 1 and lines 2 through 5							
7. If line 6 is a gain, multiply line 6 by 60%.							
8. Net capital gain included in income. See instructions					8		
9. Enter the smaller of line 7 or 8 here and on line 24, Form 40 or line 39, Form 43.					9		